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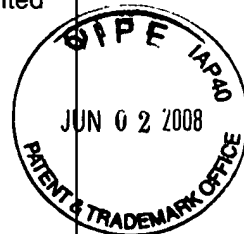
on May 27, 2008 (Date of Deposit)

Mark Watson

By

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Signature



Application No. : 10/663,390

Confirmation No. : 2920

Applicant : FLORENCIO, et al.

**Title : SYSTEM AND METHOD FOR REAL-TIME JITTER CONTROL
AND PACKET-LOSS CONCEALMENT IN AN AUDIO SIGNAL**

Filed : September 15, 2003

TC/A.U. : 2626

Examiner : LERNER, Martin

Docket No. : MCS-032-03 (304924.01)

Customer No. : 27662

Commissioner for Patents
P.O. Box 1450,
Alexandria, VA 22313-1450

AMENDMENT UNDER 37 CFR §1.111

Sir:

The following amendment and discussion and is provided in response to the Office Action dated December 26, 2007.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims that begins on page 3 of this paper.

Remarks/Arguments begin on page 9 of this paper.